

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 273 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE R.BALIA. and
MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of the judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

DINESH MILLS LTD.

Versus

COMMISSIONER OF INCOME TAX,

Appearance:

MR Manish J Shah for Mr.JP SHAH for Petitioner
MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE R.BALIA. and
MR.JUSTICE A.R.DAVE

Date of decision: 23/04/99

ORAL JUDGEMENT (Per R Balia, J)

The following question of law has been referred at the instance of the assessee for the opinion of this Court by the Income Tax Appellate Tribunal Bench B, Ahmedabad arising out of its appellate order in ITA No. 1106/Ahd/82 for the assessment years 1978-79:-

1. "Whether, on the facts and in the

circumstances of the case, the Income-tax Appellate Tribunal was right in law in holding that commission paid to the Managing Director is a part of remuneration for applying the provisions of section 40 (c) of the I.T.Act, 1961?

2. It has candidly been stated by the Learned Counsel for the assessee that since the submitting of the statement the question of law has been decided by this Court in CIT Vs. Rohit Mills, 219 ITR Page 228 against the assessee. Following the aforesaid decision the question referred to us is answered in affirmative in favour of Revenue and against the assessee. There shall be no order as to costs.

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